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Electronically filed on May 8, 2008

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Attorneys for USACM Liquidating Trust

**UNITED STATES BANKRUPTCY COURT**  
**DISTRICT OF NEVADA**

In re:  
USA COMMERCIAL MORTGAGE  
COMPANY;  
USA CAPITAL REALTY ADVISORS, LLC;  
USA CAPITAL DIVERSIFIED TRUST  
DEED FUND, LLC;  
USA CAPITAL FIRST TRUST DEED  
FUND, LLC;  
USA SECURITIES, LLC;  
Debtors.

Case No. BK-S-06-10725-LBR  
Case No. BK-S-06-10726-LBR  
Case No. BK-S-06-10727-LBR  
Case No. BK-S-06-10728-LBR  
Case No. BK-S-06-10729-LBR

**CHAPTER 11**

Jointly Administered Under  
Case No. BK-S-06-10725 LBR

**Affects:**

- ☐ All Debtors  
☒ USA Commercial Mortgage Company  
☐ USA Capital Realty Advisors, LLC  
☐ USA Capital Diversified Trust Deed Fund, LLC  
☐ USA Capital First Trust Deed Fund, LLC  
☐ USA Securities, LLC

**STIPULATION RE CLAIM OF  
SPECIAL ORDER SYSTEMS, INC.**

The USACM Liquidating Trust (the "Trust"), and Special Order Systems, Inc., a California corporation ("Special Order Systems"), hereby stipulate as follows:

1. On October 16, 2006, Special Order Systems filed proof of claim no. 10725-00624 in the USA Commercial Mortgage ("USACM") chapter 11 bankruptcy case asserting an unsecured nonpriority claim of \$32,168.69 (the "Claim").

2. On February 12, 2008, after diligently reviewing the books and records of USA Commercial Mortgage, the Trust made demand upon Special Order Systems for the return of

1 payments totaling \$20,292.94 (the "Payments") alleging that such Payments were preferential  
2 transfers pursuant to 11 U.S.C. § 547(a).

3 3. Special Order Systems does not agree that the Payments were preferential and has  
4 articulated its reasons for its position to the trustee (the "Trustee") of the Trust.

5 4. In view of the foregoing, the Trust and Special Order Systems (together, the  
6 "Parties") hereby stipulate and agree that Special Order Systems shall pay to the Trust the sum of  
7 Two Thousand Seven Hundred Fifty Dollars (\$2,750.00) (the "Settlement Amount") within ten  
8 (10) days from the entry of an Order approving this Stipulation, that Special Order Systems shall  
9 take nothing on its Claim, and that Special Order Systems finally and forever waives any and all  
10 of its right, title and interest in any distribution that may be forthcoming from the USACM Trust  
11 to the holders of allowed claims against the USACM bankruptcy estate.

12 5. The Parties further stipulate and agree that Special Order Systems' timely payment  
13 in full of the Settlement Amount, withdrawal of the Claim and waiver of any distribution from the  
14 USACM estate constitute sufficient consideration for the full settlement and satisfaction of the  
15 Trustee's preference demand upon Special Order Systems for the return of the Payments.

16 6. Nothing in this stipulation or the Court's order approving this stipulation shall have  
17 any effect on Special Order Systems' participation or rights in any of the above-captioned  
18 bankruptcy cases, other than the instant case, or any bankruptcy cases related thereto.

19 Dated: May 8, 2008.

20 **LEWIS AND ROCA LLP**

21 s/ Anne M. Loraditch

22 Susan M. Freeman, AZ 4199 (*pro hac vice*)

23 Anne M. Loraditch, NV 8164

24 3993 Howard Hughes Parkway, Suite 600

25 Las Vegas, Nevada 89169-5996

26 *Counsel for USACM Liquidating Trust*



1 STIPULATED AND AGREED TO this 7th day of May 2008.

2 **SPECIAL ORDER SYSTEMS, INC.,**  
3 a California corporation

4 s/ Lawrence McNutt  
5 Lawrence McNutt, President  
6 3877 Sharon Way  
7 Loomis, California 95650  
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